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(SN 3)

**WIA BULLETIN NO. 3-00**

**TO:** WIA Partners

**SUBJECT:** WIA Annual Plan Instructions

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**PURPOSE**

The purpose of this bulletin is to transmit the instructions for the submittal of annual plans for the operation of Youth, Adult and Dislocated Worker Programs under the Workforce Investment Act (WIA).

**BACKGROUND**

Pursuant to Section 118 of WIA, each local board must develop a comprehensive five-year local plan. However, because WIA funds are allocated on a yearly basis, an annual plan for each program will be required to supplement the five-year plan.

**POLICY**

Each annual plan will consist of an Executive Summary, Service Level Summary, and a Budget. For Program Year 2000, the annual plans for each program will be due on May 15, 2000. For subsequent years, the annual plans will be due 60 days prior to the beginning of the program year.

**PROCEDURES**

Local areas must follow the attached instructions for completing the annual plans. The plans should be reviewed and approved by the local workforce investment boards prior to submittal to the State.

**INQUIRIES**

Questions regarding this bulletin should be directed to Ms. Judy Gordon, State of Hawaii Department of Labor and Industrial Relations' Workforce Development Division, at 586-8819.



Lorraine H. Akiba, Director  
Department of Labor and Industrial Relations

Attachment

**WORKFORCE INVESTMENT ACT  
ANNUAL PLAN INSTRUCTIONS  
INTRODUCTION**

Each county allocated funds under the Workforce Investment Act (WIA) must submit annual plans for the Youth, Adult and Dislocated Worker Programs. These plans will form the basis for purchase of service contracts between the State of Hawaii Department of Labor and Industrial Relations and each county for the implementation of these programs.

Each plan will consist of Identifying Information, an Executive Summary, a Service Level Summary, Budget Information Summaries and assurances and certifications. Although the instructions for each program are similar, there are differences that address each program's unique requirements.

**WORKFORCE INVESTMENT ACT  
ANNUAL PLAN**

**Identifying Information**

A. Annual Plan Number: \_\_\_\_\_

Modification Number: \_\_\_\_\_

B. Recipient's Name and Address:

\_\_\_\_\_

\_\_\_\_\_

C. Program: \_\_\_\_\_

D. Annual Plan Period:

From: \_\_\_\_\_ To: \_\_\_\_\_

E. Approved by the Workforce Investment Board:

Signature: \_\_\_\_\_

Name and Title: \_\_\_\_\_

F. Approved by the County:

Signature: \_\_\_\_\_

Name and Title: \_\_\_\_\_

G. Contact Person:

Name and Title: \_\_\_\_\_

Address and Phone Number: \_\_\_\_\_

## **WORKFORCE INVESTMENT ACT EXECUTIVE SUMMARY**

Briefly describe for each program:

- program priorities of the coming year.
- plans for continuous improvement based on lessons learned (not applicable for Program Year 2000.)
- plans for contracting of services.

**WORKFORCE INVESTMENT ACT  
SERVICE LEVEL SUMMARY  
YOUTH PROGRAM**

**I. Purpose**

The Service Level Summary (SLS) indicates the planned number of youth to be registered under the Workforce Investment Act (WIA) in the following categories: in-school youth, out-of-school youth, summer youth and other youth.

**II. Facsimile of Form**

Refer to the following page.

**III. General Instructions**

A separate SLS must be submitted for the Youth Program. Follow the instructions in this section to complete the form. Entries under all columns are cumulative totals across the four quarters and each youth may be counted in more than one category.

For information on allowable program activities under WIA, refer to the Act and CFR Part 662 to 667.

**WORKFORCE INVESTMENT ACT  
YOUTH PROGRAM  
SERVICE LEVEL SUMMARY**

<b>I. IDENTIFYING INFORMATION</b>					
A. Name & Address	B. Type of Program <input type="checkbox"/> Local Area Youth <input type="checkbox"/> Other Youth Programs	C. Annual Plan No.		E. Annual Plan Period	
				From:	To:
<b>II. REGISTRATION SUMMARY</b>					
A. ALL SERVICES	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	
1. Out-of-School Youth					
2. In-School Youth					
3. Summer Youth					
4. Other Youth					

Instructions for Completing the  
**Youth Program**  
**Service Level Summary**

**I. Identifying Information**

**A. Name and Address**

Enter the operating entity's name, street address, city and zip code.

**B. Type of Program**

Check the appropriate box.

**C. Annual Plan Number**

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The annual plan number will not change for the duration of the grant.

**D. Mod Number**

Enter the modification number of the grant, if applicable.

**E. Annual Plan Period**

Enter the month, day and year of the start and end dates of the plan period.

**II. Registration Summary**

The column headings reflect the quarters of the program. There should be no mix of program years on the service level summary. In those cases where a WIA plan covers more than one year, an additional SLS should be completed for the additional quarters.

Entries under all columns are cumulative totals across the four quarters. Participants can be counted once in each category below if they will receive services under that category.

**A. All Services**

1. Enter the cumulative number of out-of-school youth planned to be registered in all services for each quarter of the program year.
2. Enter the cumulative number of in-school youth planned to be registered in all services for each quarter of the program year.
3. Enter the cumulative number of summer youth planned to be registered in all services for each quarter of the program year.
4. Enter the cumulative number of other youth planned to be registered in all services for each quarter of the program year.

**WORKFORCE INVESTMENT ACT  
SERVICE LEVEL SUMMARY  
LOCAL ADULT/DISLOCATED WORKER PROGRAM**

**I. Purpose**

The Service Level Summary (SLS) indicates the planned level of services to be provided to adults and dislocated workers registered under the Workforce Investment Act (WIA). The services are categorized as core, intensive and training services. Entries under all columns are cumulative totals across the four quarters.

**II. Facsimile of Form**

Refer to the following page.

**III. General Instructions**

A separate SLS must be submitted for the Adult Program and the Dislocated Worker Program. Follow the instructions in this section to complete the form. A WIA registrant should be counted under each service the registrant plans to receive.

For information on allowable program activities under WIA, refer to the Act and CFR Part 662 to 667.

**WORKFORCE INVESTMENT ACT**  
**ADULT/DISLOCATED WORKER PROGRAMS**  
**SERVICE LEVEL SUMMARY**

<b>I. IDENTIFYING INFORMATION</b>				
A. Name & Address	B. Type of Program _____ Adult _____ Dislocated Worker	C. Annual Plan No.	E. Annual Plan Period From: _____ To: _____	
<b>II. REGISTRATION SUMMARY</b>				
A. CORE SERVICES (beyond self-service or informational services) Total Registrations	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter
B. INTENSIVE SERVICES Total Registrations	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter
C. TRAINING SERVICES Total Registrations	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter

**Instructions for Completing the  
Adult/Dislocated Worker Programs  
Service Level Summary**

**I. Identifying Information**

**A. Name and Address**

Enter the operating entity's name, street address, city and zip code.

**B. Type of Program**

Check the appropriate box.

**C. Annual Plan Number**

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The annual plan number will not change for the duration of the grant.

**D. Mod Number**

Enter the modification number of the grant, if applicable.

**E. Annual Plan Period**

Enter the month, day and year of the start and end dates of the plan period.

**II. Registration Summary**

The column headings reflect the quarters of the program. There should be no mix of program years on the service level summary. In those cases where a WIA plan covers more than one year, an additional SLS should be completed for the additional quarters.

Entries under all columns are cumulative totals across the four quarters. Participants can be counted once in each category below if they will receive services under that category.

**A. Core Services**

Enter the cumulative number of individuals planned to be registered in core services for each quarter of the program year. Do not include those individuals who receive only self-service or informational services.

**B. Intensive Services**

Enter the cumulative number of adults and dislocated workers planned to be registered in intensive services for each quarter for the program year for each group of individuals.

Intensive services are for unemployed adults and dislocated workers who, "are unable to obtain employment through core services and require these services to obtain or retain employment, and employed workers who need services to

obtain or retain employment that leads to self-sufficiency.” An individual must receive at least one intensive service, such as the development of an individual employment plan with a case manager or individual counseling and career planning, before the individual may receive training services. Intensive service may include:

- Comprehensive and specialized assessments of skills levels and service needs including:
  - Diagnostic testing and use of other assessment tools; and
  - In-depth interviewing and evaluation to identify employment barriers and appropriate employment goals;
- Development of an individual employment plan, to identify the employment goals, appropriate achievement objectives, and appropriate combination of services for the participant to achieve the employment goals;
- Group counseling;
- Individual counseling and career planning;
- Case management for participants seeking training services;
- Short-term prevocational services, including development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct, to prepare individuals for unsubsidized employment and training;
- Out-of-area job search expenses;
- Relocation expenses;
- Internships; and
- Work experience.

### C. Training Services

Enter the cumulative number of adults and dislocated workers planned to be registered in training services for each quarter of the program year.

Training services are designed to equip individuals to enter the workforce and retain employment. In determining the need for training, an individual must (1) meet the eligibility requirements for intensive services; (2) be unable to obtain or retain employment through such services; and (3) be determined after an interview, evaluation or assessment to be in need of training. Training services include:

- Occupational skills training;
- On-the-job training;
- Programs that combine workplace training with related instruction, which may include cooperative education programs;
- Private sector training programs;
- Skill upgrading and retraining;
- Entrepreneurial training;

- Job readiness training;
- Adult education and literacy training activities in combination with other training;
- Customized training.

WORKFORCE INVESTMENT ACT PROGRAM  
BUDGET INFORMATION SUMMARY  
LOCAL YOUTH PROGRAM ACTIVITIES

i. Purpose

The Budget Information Summary (BIS) displays planned expenditures by cost category for each operating entity. Operational expenditures are arrayed on a cumulative basis by quarters of the annual plan period or other period, as appropriate. Each BIS provides a financial summary of operating entity plan objectives.

ii. Facsimile of Form

Refer to the following page.

iii. General Instructions

A separate BIS should be prepared for each Operating Entity Annual Plan. Follow the instructions in this section to complete the form. Round off all plan entries on the BIS to the nearest dollar.

For information on allowable program activity costs under WIA, refer to the Act, and 20 CFR part 662 to 667.

**WORKFORCE INVESTMENT ACT  
BUDGET INFORMATION SUMMARY  
LOCAL YOUTH PROGRAM ACTIVITIES**

I. IDENTIFYING INFORMATION											
<b>A. Name &amp; Address</b>  	<b>B. Type of Program (x one)</b> Workforce Investment Act Programs ___ Youth Program ___ Local Area Youth Funds (85%) ___ Youth Opportunity Grants ___ Other Youth Program Activities					<b>C. Annual Plan Number</b>  		<b>D. Mod Number</b>  		<b>E. Annual Plan Period</b> From _____ To _____	
II. CUMULATIVE PROJECTIONS OF EXPENDITURES											
A	B	C	D	E							
Grant Function or Activity by Cost Category	CARRY OVER PY ( )	NEW ALLOCATION PY ( )	TOTAL	1st QTR	2nd QTR	3rd QTR	4th QTR				
			BUDGET	/ / / /	/ / / /	/ / / /	/ / / /				
a. Out-of-school Youth			0.00								
b. In-School Youth			0.00								
c. Summer Youth			0.00								
d. Other Youth Services			0.00								
1. Total Projected Expenditures of WIA Funds (a+b+c+d)	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
2. Total Projected Expenditures of Non-Federal Funds			0.00								
3. Total Projected Expenditures of Program Income			0.00								
4. Subrecipient Total Projected Obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
a. No. of Persons to be Registered											
b. Estimated Cost Per Person Registered											

## INSTRUCTIONS FOR COMPLETING THE BUDGET INFORMATION SUMMARY

### I. IDENTIFYING INFORMATION

#### A. Subrecipient's Name and Address

Enter the operating entity name and address.

#### B. Type of Program

Workforce Investment Act Program

Check the appropriate box.

#### C. Annual Plan Number

Enter annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The operational plan number will not change for the duration of the grant.

#### D. Mod Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of plan period.

### II. CUMULATIVE PROJECTIONS OF OBLIGATIONS AND EXPENDITURES

For each line item listed in column A, enter the cumulative projection of obligations and expenditures in the blank spaces of columns B through H.

#### Column Headings

#### A. Grant Function or Activity by Cost Category

Line items are detailed in the next section of these instructions.

B. Carry-Over PY ( )

Fill in the space provided for the program year where the carry-over balance is coming from. Enter the amount of unexpended fund balance of the applicable grant from the previous grant period as approved for carry-over by the State. Carry-over funds shall be combined with the new PY allocation and used only for the same purpose as originally assigned. Funds carried over from JTPA shall be subject to WIA cost categories and cost limits in the subsequent grant.

C. New Allocation PY ( )

Fill in the space provided for the new program year. Enter the planned amount of subrecipient projected obligation of WIA funds from the new program year allocation.

D. Total Budget

Enter the total amount of funds available to the subrecipient. Column D is the sum of columns B and C.

E. Through H, 1st Through 4th Quarters

Complete the blocks at the top of each column by entering the month and last two digits of the calendar year of each quarter, e.g., 9/00; 12/00; etc. (Planning periods correspond with quarters of the program year).

Enter the planned cumulative obligations and planned accrued expenditures as indicated for each line item during the 1st through 4th quarters of the grant period. The 4th quarter cumulative total of each line item should equal the amount in column D, Total Budget.

Line Items

A. Grant Function or Activity by Cost Category

a. Out-of-School Youth (OSY)

Expenditures for out-of-school youth should include expenditures for allowable youth program activities for participants meeting the eligibility criteria for an out-of-school youth under Sec. 101(33) and Sec. 664.300 of the Act and the WIA regulations, respectively.

Enter the planned total expenditures for out-of-school youth from column B.1 of Budget Detail A, line 20.

b. In-School Youth (ISY)

Expenditures for in-school youth should include expenditures for allowable youth program activities for eligible in-school youth under Sec. 101(13) of the Act.

Enter the planned total expenditures for in-school youth from column B.2 of Budget Detail A, line 20.

c. Summer Youth Employment Opportunities

Expenditures for summer youth employment opportunities should include expenditures for allowable activities designed to link summer employment opportunities with academic and occupational learning under Sec. 129 (c) of the Act.

Enter the total planned expenditures for summer employment opportunities from column B.3 Budget Detail A, line 20.

d. Other Youth Services

Other youth services should include expenditures for allowable activities for eligible youth that are not directly related to participants meeting the requirements under Sec. 101(33) and Sec. 101(13) of the Act.

Enter the total planned expenditures for other program services from column B.4 Budget Detail A line 20.

1. Total Projected Expenditures of WIA Funds

Listed above are the total projected accrued expenditures by the four cost categories: (a) out-of-school youth, (b) in-school youth, (c) summer youth employment opportunities, and (d) other youth services.

Classification to the cost categories will depend on the extent to which benefits will be received in each cost category. Any single cost which is properly chargeable to out-of-school youth and to one or more other cost categories (in-school youth and/or summer youth employment opportunities) is to be prorated among the other appropriate cost categories.

Total Projected Expenditures of WIA Funds is the sum of lines a+b+c+d.

2. Total Projected Expenditures of Non-Federal Funds

Enter the total planned accrued expenditures of any non-federal fund in column C, Budget Detail A, that meets the requirement of Section 185 (f)(2) of the Act such as stand-in costs or costs that are otherwise allowable except for funding limitations which are:

Used to further the objectives of the WIA program; and

Used for activities or for participants described in the annual plan.

Such funds may consist of cash contributions from State or local governments, or private funds donated by private sector partners. Enter the total planned expenditures for non-federal funds from column C, Budget Detail A, line 20.

3. Total Projected Expenditures of Program Income Funds

Enter the planned amount of expenditures of program income funds that meet the requirements under section 185 (f)(1) of the Act. Program income is any income or profits earned by subrecipients from WIA activities including income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income earned under WIA.

Enter the total projected expenditures of program income funds from column D Budget Detail A, line 20.

4. Subrecipient Total Projected Obligations

Enter the planned amount of subrecipient's projected obligations of WIA funds, non-federal funds and program income. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure can be computed by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Line 4 is the sum of lines 1, 2, and 3.

a. Number of Participants to be Served

Enter the cumulative total number of eligible WIA participants to be registered in each quarter.

b. Estimated Cost per Participant

Enter the cost per participant registered during the grant period. The cost per registered participant is computed by dividing line 1 by line 4.a for the 4<sup>th</sup> quarter.

WORKFORCE INVESTMENT ACT PROGRAM  
BUDGET DETAIL A

I. IDENTIFYING INFORMATION		C. ANNUAL PLAN NO.		E. ANNUAL PLAN PERIOD:		F. PAGE NO.	
A. NAME		D. MOD. NO.		From: _____ To: _____		Page _____ of _____ Pages	
B. PROGRAM							
<b>II. BREAKOUT OF PROJECTED COSTS</b>							
A. OBJECT OF EXPENDITURES	B. VIA EXPENDITURES			C. NON-FEDERAL FUND EXPENDITURES	D. PROGRAM INCOME FUND EXPENDITURES	E. TOTAL PROJECTED EXPENDITURES	
	1. OUT-OF-SCHOOL YOUTH	2. IN-SCHOOL YOUTH	3. SUMMER YOUTH				4. OTHER YOUTH SERVICES
1. Personal Cost (attach A-1)						0.00	
a. Staff Salaries & Wages						0.00	
b. Fringe Benefits ( )						0.00	
c. Total Personal Cost	0.00	0.00	0.00	0.00	0.00	0.00	
2. Equipment Purchases (Attach A-2)						0.00	
<b>PROGRAM ACTIVITIES</b>							
3. On-the-Job Training						0.00	
4. Work Experience						0.00	
5. Customized Training						0.00	
6. Needs-Related/Support Services						0.00	
7. Leadership Training						0.00	
8. Occup. Skill Training						0.00	
9. Classroom Training						0.00	
10.						0.00	
11.						0.00	
12.						0.00	
<b>OTHER CURRENT EXP.</b>							
13. Travel-Intra-State (Attach A-3)						0.00	
14. Travel-Inter-State (Attach A-4)						0.00	
15. Contractual Services (Attach A-5)						0.00	
16.						0.00	
17.						0.00	
18.						0.00	
19.						0.00	
20. TOTAL PROJECTED EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	
a. New Allocation						0.00	
b. Carry-over Funds PY ( )						0.00	

## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A

### I. Identifying Information

#### A. Name

Enter the name of the operating entity.

#### B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

#### D. Mod Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A.

### II. Breakout of Projected Costs

For each line item in column A, enter the projected personal and nonpersonal costs of subrecipient staff, equipment purchases, program activities and other current expenses in columns B ( B.1 to B.4 ), C, D, and E. Also compute the totals for each column in line 20. These costs should be WIA youth program-related costs.

#### Column A. Object of Expenditures

In lines 1a through 1c, identify projected personal cost as planned in Budget

Detail A-1, line 2 and equipment purchases as identified in Budget Detail A-2. In lines 3-12, specify each type of expenditure for program activities, such as on-the-job training, work experience, supportive services, customized training, and other WIA youth program activity related costs. Specify each type of other current expenditures (i.e. intra-state travel, inter-state travel, lease, rental, mileage, postage, etc.). And other current expenses that are allowable under OMB Circular A-87 for state and local governments, OMB Circular A-122 for Non-Profit organizations and OMB Circular A-21 for Educational Institutions grantees.

### Column B. WIA Expenditures

#### Columns B.1 through B.4

Enter the projected cost of each line item in column A by the following cost categories: out-of-school youth, in-school youth, summer youth employment opportunities, and other youth services.

#### B.1 Out-of-School Youth

Enter the planned accrued expenditures for out-of-school youth.

Out-of-school youth costs consist of direct and indirect costs of the operating entity and its subrecipients related to the operation of the grant program.

Expenditures for out-of-school youth should include expenditures for allowable program activities for participants meeting the eligibility criteria for an out-of-school youth as defined in Sec. 101(33) of the Act.

#### B.2 In-School Youth

Expenditures for in-school youth should include expenditures for allowable program activities for eligible in-school youth as defined in Sec. 101(13) of the Act.

Enter the projected total expenditures for in-school youth from column B.2 of Budget Detail A, lines 20 a and 20 b to Budget Information Summary line 1.b columns B and C, respectively.

#### B.3 Summer Youth Employment Opportunities

Enter the planned expenditures for summer youth employment opportunities which should include expenditures for allowable program activities designed to link summer employment opportunities

with academic and occupational learning under Sec. 129(c) of the Act.

Enter the total projected expenditures for summer youth employment opportunities from column B.3, Budget Detail A, lines 20a and 20b to Budget Information Summary line 1.c column B and C, respectively.

**B.4 Other Youth Services**

Expenditures for other youth services should include expenditures for allowable activities for eligible youth that are not directly related to participants meeting the requirements under Sec. 101(33) and Sec. 101(13) of the Act.

Enter the total projected expenditures for other youth services from column B.4, Budget Detail A, lines 20 a and 20 b to Budget Information Summary line 1.d columns B and C, respectively.

**Column C. Non-Federal Funds Expenditures**

Enter the planned expenditures of non-federal funds to be expended for each line item in column A. Planned non-federal expenditures that are allowable WIA costs incurred for allowable WIA youth program activities include any cost incurred as stand-in costs, that meet the requirements under section 185 (f)(2) of the Act. Such costs are used to further the objectives of the WIA and used for activities or for participants described in the annual plan. Such funds may consist of cash contribution from state or local governments or private funds donated by private sector partners.

Leave column blank if no non-federal funds are planned to be available in the grant.

**Column D. Total Projected Expenditures of Program Income Funds**

Enter the planned amount of expenditures of program income funds that meet the requirements under section 185 (f)(1) of the Act, and 29 CFR 95.24 or 29 CFR 97.25, as appropriate. Program income is any income or profits earned by the grantee that meets the definition of program income at 29 CFR 95.24 or 29 CFR 97.25 (as appropriate) including such income or profits earned by subrecipients from WIA activities such as income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income

earned under WIA.

Leave column blank if no program income funds are planned to be available in the grant.

Column E. Total Projected Expenditures

Enter the total planned amount of subrecipient's projected obligation of WIA funds, program income and non-federal funds. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure can be computed by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Column E is the sum of columns B.1+B.2+B.3+B.4+C+D.

Line Items

A. Object of Expenditures

1. Personal Cost

Staff salaries and fringe benefits are required to be listed by position, to the benefitting service category of out-of-school youth, in-school youth, summer youth employment opportunities, and other youth services. The Budget Detail A-1, Personal Costs of Subrecipient Staff form should include among others, information as to position title, total salary, and the percentage of time of each position as utilized in the program by service cost category.

a. Total Staff Salaries/Wages

Enter the total amount of salaries/wages to be paid by service cost categories, columns B.1 through B.4 and total non-federal funds, column C, from the corresponding columns B.1 through B.4 and column C, line a, Budget Detail A-1 Personal Costs of Subrecipient staff form.

b. Staff Fringe Benefits

Enter the total amount of fringe benefits for

staff to be paid by service cost categories, columns B.1 through B.4 and column C from the corresponding columns B.1 through B.4 and column C, Budget Detail A-1, Personal Costs of Subrecipient staff form.

c. Total Personal Costs

Enter the total personal costs of the operating entity to columns B.1 through B.4, columns C, D, and E. Total personal costs is the sum of lines 1.a and 1.b.

2. Equipment Purchases

Enter the value of equipment \$250 and over to be purchased for the program year. All equipment purchases with a unit cost of \$250 or more and a useful life of one year or more, and/or EDP equipment purchases will be listed and justified in Budget Detail A-2, Equipment Purchases as to item name, description of item, quantity, purchase cost, and justification of need in terms of achieving goals and objectives. Refer to Sec. 667.210(3)(c) of the WIA regulations for cost of information technology equipment that qualifies under the technology computerization category that may be classified as program cost.

Lines 3-12, Program Activities

Enter projected total accrued expenditures for each cost item other than the cost included on lines 1 and 2. Refer to Sec. 129 of the Act and Sec. 664 of the WIA regulations for allowable use of funds for youth program activities under the WIA youth program. Attach additional pages as necessary.

Lines 13-19, Other Current Expenses

Enter projected expenditures for each cost item under other current expenditures that meets the requirement of allowability of cost under OMB circular A-87, A-122, A-21 for State and Local Government, Non-Profit and Educational Institutions, respectively. All intra-state travel, inter-state travel and contractual services shall be justified in Budget Detail A-3, A-4, and A-5, respectively. The justification of need should be in terms of achieving goals and objectives of the program.

20. Total Projected Expenditures

Enter the total of each column for B.1 through B.4, columns C, D, and E. These amounts represent the projected accrued expenditure and obligation of WIA funds, non-federal and program income funds. These figures include the value of contracts and/or purchase orders to be signed during the plan period plus any obligation to be incurred by the operating entity for internal operations.

- a. New Allocation - Enter the total planned accrued expenditures and obligations corresponding to the new program year allocation.
- b. Carry-Over Funds - Enter the total projected accrued expenditures and obligations corresponding to carry-over funds.

The figures under each column shall be forwarded to the corresponding line item in the Budget Information Summary (BIS).

All work papers (i.e., schedules, cost allocation plan, payroll summary, etc.) that are pertinent in the development of the budget shall be preserved for future reference and shall be made available upon request.

## BUDGET DETAIL A-1: PERSONAL COSTS OF SUBRECIPIENT STAFF

### i Purpose

The Budget Detail A-1 itemizes planned expenditures for personal costs of subrecipient staff. The expenditures are broken out by cost categories and funding source.

### ii General Instruction

Prepare a separate Budget Detail A-1 for each program. Another form or format may be substituted if the same information is displayed. Utilize as many pages as necessary to list all applicable staff members. Round off all entries to the nearest dollar.

### iii Facsimile of Form

Refer to the following page.



## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-1

### I. Identifying Information

#### A. Name and address

Enter the name and address of the organization.

#### B. Type of Program

Specify the type of WIA program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The grant number will not change for the duration of the grant.

#### D. Modification Number

Enter the modification number of the plan if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the starting and ending dates of the grant period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-1.

### II Breakout of Projected Costs

List all subrecipient staff positions which will be directly involved in the administration and/or operation of the grant program, including those funded by WIA funds and non-federal funds, if applicable.

#### Column A, Staff Salaries/Wages

1. No. (Number)

Enter the number of persons to be employed for each position title listed in column A.2.

2. Position Title

Enter the official job title of each position, repeating to list the title as necessary to show different budgeted salary levels for the same position.

3. Total Salary

Enter the annualized salary rate at which the employee(s) will be paid. This rate represents the salary an individual working full time (e.g., 40 hours per week), 12 months per year, would be paid.

Column B. WIA Funds by Cost Categories

1 - 4

?: Enter the percentage of time the employee(s) listed in column A.2 will be engaged in activities charged to out-of-school youth, in-school youth, summer youth employment opportunities, and other youth services cost categories.

Funds: Enter the total amount of funds to be paid in salaries to the employees. Total amount of salaries in column A-3 is computed by multiplying the number of positions listed in column A.1 by the annualized salary for each position in column A.2 and multiplying this figure by the percentage of time listed in columns B.1 through B.4.

Column C. Total WIA Funds Expenditures

?: Enter the total percentage of time the employee(s) listed in column A.2 will be engaged in activities funded by WIA funds.

Funds: Enter the total amount of WIA funds to be paid in salaries to the employees. This amount is derived by adding the amount in columns B.1+B.2+B.3+B.4.

Line Items

a. Total Staff Salaries/Wages

Enter the total amount of staff salaries/wages to be paid by

cost categories, columns B.1 through B.4 and non-federal funds, column C.

**b. Staff Fringe Benefits**

Enter the total percentage of fringe benefits for staff as applied to staff salaries. Complete the total fringe benefit costs in columns B.1 through B.4 and C. These figures are computed by multiplying the percentage of fringe benefits by line a.

**c. Total Personal Costs**

Enter the total personal costs of subrecipient staff in columns B.1 through B.4 and C. Total personal costs is the sum of lines a and b.

The figures under each column shall be forwarded to the corresponding columns in Budget Detail A lines a, b, and c.



INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-2  
EQUIPMENT PURCHASES

I. Identifying Information

A. Name

Enter the name of the operating entity

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-2.

DESCRIPTION OF EQUIPMENT

Identify the type of equipment to be purchased.

NUMBER OF UNITS

Enter the number of unit(s) to be purchased.

## COST PER UNIT

Enter the estimated costs for each unit.

## TOTAL EQUIPMENT COST

Calculate the total cost for each type of equipment by multiplying the number of units by cost per unit.

## TOTAL BUDGETED

Enter the dollar amount of the equipment costs which will be charged to the budget for this service activity. This amount will be entered as EQUIPMENT PURCHASES in your Budget Detail A, line 2.

## COLUMNS A.1, A.2, A.3, A.4

Classify the amount under the total budgeted column by the following: out-of-school youth (A.1), in-school youth (A.2), summer youth employment opportunities (A.3), and other youth services (A.4). Refer to Sec. 667.210(3)(c) WIA regulation for cost of information technology equipment that may be classified as program cost. Also refer to Sec. 129 of the Act and Sec. 664 of the regulation for allowable use of funds for youth program activities under the WIA youth program.

## JUSTIFICATION/COMMENTS

Justify the need for equipment for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanation. Attach additional sheets, if necessary.

Forward the total of columns A.1, A.2, A.3, and A.4 to the corresponding columns B.1, B.2, B.3, and B.4 in Budget Detail A, line 2.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-3  
TRAVEL - INTRA-STATE**

I. IDENTIFYING INFORMATION		C. ANNUAL PLAN NO.		E. ANNUAL PLAN PERIOD:				F. PAGE NO.		
A. NAME		D. MOD. NO.		From: _____		To: _____		Page _____ of _____ Pages		
B. PROGRAM										
NAME OF EMPLOYEE OR TITLE	DESTINATION	NO. DAYS	PER DIEM A	AIR FARE B	TRANSPORTATION C	TOTAL TRAVEL A+B+C	D. WIA EXPENDITURES			
							1. OUT-OF-SCHOOL YOUTH	2. IN-SCHOOL YOUTH	3. SUMMER YOUTH	4. OTHER YOUTH SERVICES
1.						0.00				
2.						0.00				
3.						0.00				
4.						0.00				
5.						0.00				
6.						0.00				
7.						0.00				
TOTAL PER DIEM			0.00							
TOTAL AIR FARE				0.00						
TOTAL TRANSPORTATION					0.00					
TOTAL:						0.00	0.00	0.00	0.00	0.00
JUSTIFICATION/COMMENTS:										

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-3  
TRAVEL-INTRA STATE

I. Identifying Information

A. Name

Enter the name of the operating entity

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-3.

NAME OF EMPLOYEE OR TITLE

Enter name and/or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the island being visited (i.e. Maui, Hawaii, etc.). Travel must be directly related to the program.

NO. DAYS

Enter the estimated number of days of official travel.

COLUMNS A, B & C

PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel). Per diem should be based on the organization's per diem policy and should not exceed the maximum allowed by the State of Hawaii.

AIR FARE-B

Enter the cost of air fare. First-class travel is not allowed.

TRANSPORTATION-C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

COLUMNS D.1, D.2, D.3, D.4

Classify the total per diem in column A, the total air fare in column B and the total transportation cost in column C to the appropriate cost categories in column D.1, out-of-school youth, column D.2, in-school youth, column D.3, summer youth employment opportunities, and column D.4, other youth services. Refer to Sec. 129 of the Act and Sec. 664 of the regulations for the allowable use of funds for youth activities.

LINE ITEMS

TOTAL PER DIEM

Add the total per diem in column A.

TOTAL AIR FARE

Add the total airfare in column B.

## TOTAL TRANSPORTATION

Add the total transportation costs in column C.

## TOTAL

Enter column totals for A, B and C and the total travel (A+B+C). If the purpose of the travel relates to two or more program services, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

## Justification/Comments

Justify the need for intra-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program.

Forward the totals of columns D.1, D.2, D.3 and D.4 to the corresponding columns B.1, B.2, B.3, and B.4 in Budget Detail A, line 13.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-4  
TRAVEL - INTER-STATE**

I. IDENTIFYING INFORMATION										E. ANNUAL PLAN PERIOD:				F. PAGE NO.						
A. NAME			C. ANNUAL PLAN NO.							From: _____		Page		of		Pages				
B. PROGRAM			D. MOD. NO.		PER DIEM		AIR FARE		TRANSPORTATION		TOTAL TRAVEL		1. OUT-OF-SCHOOL YOUTH		2. IN-SCHOOL YOUTH		3. SUMMER YOUTH		4. OTHER YOUTH SERVICES	
NAME OF EMPLOYEE OR TITLE			DESTINATION		NO. DAYS		A		B		C		A+B+C							
1.												0.00								
2.												0.00								
3.												0.00								
4.												0.00								
5.												0.00								
6.												0.00								
7.												0.00								
TOTAL PER DIEM												0.00								
TOTAL AIR FARE												0.00								
TOTAL TRANSPORTATION																				
TOTAL:												0.00								0.00

JUSTIFICATION/COMMENTS:

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-4  
TRAVEL-INTER STATE

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-4

NAME OF EMPLOYEE OR TITLE

Enter name and/or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the city and state being visited (i.e. San Francisco, CA; Los Angeles, CA; Seattle, WA; etc.). Travel must be directly related to the program.

## NO. DAYS

Enter the estimated number of days of official travel.

## COLUMNS A, B, & C

### PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel). Per diem should be based on the organization's out-of-state per diem policy and should not exceed the maximum allowed by the State of Hawaii.

### AIR FARE-B

Enter the cost of round trip air fare. First-class travel is not allowed.

### TRANSPORTATION-C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

### TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

## COLUMNS D.1, D.2, D.3, D.4

Classify the total per diem in column A, the total air fare in column B and the total transportation cost in column C to the appropriate cost categories in columns D.1, out-of-school youth, D.2, in-school youth, D.3, summer youth, and D.4, other youth services. Refer to Sec. 129 of the Act and Sec. 664 of the regulation for the allowable use of funds for youth activities.

## LINE ITEMS

### TOTAL PER DIEM

Add the total per diem in column A.

### TOTAL AIR FARE

Add the total air fare in column B.

## TOTAL TRANSPORTATION

Add the total transportation cost in column C.

## TOTAL

Enter column totals for columns A, B, C and the total travel cost (A+B+C). If the purpose of travel relates to two or more programs, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

## JUSTIFICATION/COMMENTS

Justify the need for inter-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanations. Attach additional sheets, if necessary.

Forward the totals of columns D.1, D.2, D.3, and D.4 to the corresponding columns B.1, B.2, B.3 and B.4 in Budget Detail A, line 14.



INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-5  
CONTRACTUAL SERVICES-SUBCONTRACTS

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-5.

COLUMN ITEMS

NAME OF ORGANIZATION OR INDIVIDUAL

Enter the organization or individual you are contracting with. If the firm or individual is not known at the time of preparation, enter "UNKNOWN, to be selected".

## SERVICES PROVIDED

Identify the specific services(s) for which you are contracting with the organization or individual (e.g., payroll services, classroom training, etc.).

## TOTAL BUDGETED, Column A

Column A is the sum of columns B.1+B.2+B.3+B.4

## COLUMNS B.1, B.2, B.3, and B.4

Classify the total budgeted amount for each subcontract in the Total Budgeted column to the appropriate cost categories in column B.1, out-of-school youth, B.2, in-school youth, B.3, summer youth employment opportunities, and B.4, other youth services. Refer to Sec. 129 of the Act and Sec. 664 of the regulation for allowable use of funds for youth activities.

## LINE ITEMS

## TOTAL

Add the "Total Budgeted" column A and enter the sum of the amount listed.

## JUSTIFICATION/COMMENTS:

Justify the need for contractual services in the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional comments. Attach additional sheets, if necessary.

Forward the total of columns B.1, B.2, B.3, and B.4 to the corresponding columns B.1, B.2, B.3, and B.4 in Budget Detail A, line 15.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

**i Purpose**

The Budget Detail Worksheet by funding Source displays the amount of WIA funds available by cost categories and by funding source.

**ii Facsimile of Form**

Refer to the following page.

Another form of format may be substituted if the same information is displayed.

**iii General Instruction**

Follow the instructions in this section to complete the form.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

**I. Identifying Information**

**A. Program:** \_\_\_\_\_

**B. Subrecipient Name:** \_\_\_\_\_

**C. Annual Plan No:** \_\_\_\_\_

**D. Mod No.:** \_\_\_\_\_

**E. Annual Plan Period:** \_\_\_\_\_

**From:** \_\_\_\_\_

**To:** \_\_\_\_\_

**II. Breakout of WIA Funds By Funding Source**

A. FUNDING SOURCE	B. PROJ. WIA EXPENDITURES				C. TOTAL PROJECTED EXPENDITURES
	1. OUT-OF-SCHOOL YOUTH	2. IN-SCHOOL YOUTH	3. SUMMER YOUTH	4. OTHER YOUTH SVCS.	
New Allocation PY( )					0.00
Carry-over Funds PY( )					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

- I. Identifying information as indicated in the Budget Information Summary (BIS) form, boxes A, B, C, D, and E.

Enter the name of the program, subrecipient, annual plan number, modification number, and annual plan period.

- II Breakout of WIA Funds by Funding Source

- A. Funding Source

Identify each funding source, e.g., New Allocation, PY( ) Carry-over Funds PY ( ), etc.

- B. Projected WIA Expenditures, Columns B.1, B.2, B.3, B.4

Classify the total budgeted amount for each funding source to the appropriate cost categories in column B.1, out-of-school youth, B.2, in-school youth, B.3, summer youth employment opportunities, and B.4, other youth services. Refer to Sec. 129 of the Act and Sec. 664 of the WIA regulations for the allowable use of funds for youth activities.

- C. Total Projected Expenditures

Enter the total amount of WIA funds available from each funding source. On the last column labeled "Total Projected Expenditures", enter the amount available (Col. B.1+B.2+B.3+B.4=C).

The amount under each column shall be forwarded to the corresponding column in the Budget Information Summary (BIS) so that the carry-over amounts for out-of-school youth, in-school youth, summer youth employment opportunities, and other youth services, columns B.1, B.2, B.3, B.4, shall be forwarded to column B of the BIS, lines a, b, c, and d, respectively. The new allocation amount in each columns B.1, B.2, B.3, and B.4 shall be forwarded to column C of the BIS, lines a, b, c, and d, respectively.

WORKFORCE INVESTMENT ACT PROGRAM  
BUDGET INFORMATION SUMMARY  
LOCAL ADULT/DISLOCATED WORKER PROGRAM ACTIVITIES

i. Purpose

The Budget Information Summary (BIS) displays planned expenditures by cost category for each operating entity. Operational expenditures are arrayed on a cumulative basis by quarters of the annual plan period or other period, as appropriate. Each BIS provides a financial summary of operating entity plan objectives.

ii. Facsimile of Form

Refer to the following page.

iii. General Instructions

A separate BIS should be prepared for each Operating Entity Annual Plan. Follow the instructions in this section to complete the form. Round off all plan entries on the BIS to the nearest dollar.

For information on allowable program activity costs under WIA, refer to the Act, and 20 CFR part 662 to 667.



## INSTRUCTIONS FOR COMPLETING THE BUDGET INFORMATION SUMMARY

### I. IDENTIFYING INFORMATION

#### A. Subrecipient's Name and Address

Enter the operating entity name and address.

#### B. Type of Program

Workforce Investment Act Program

Check the appropriate box.

#### C. Annual Plan Number

Enter annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The annual plan number will not change for the duration of the grant.

#### D. Mod Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of plan period.

### II. CUMULATIVE PROJECTIONS OF OBLIGATIONS AND EXPENDITURES

For each line item listed in column A, enter the cumulative projections of obligations and expenditures in the blank spaces of columns B through H.

#### Column Headings

#### A. Grant Function or Activity by Cost Category

Line items are detailed in the next section of these instructions.

B. Carry-Over PY ( )

Fill in this space ( ) the program year where the carry-over balance is coming from. Enter the amount of unexpended fund balance of the applicable grant from the previous grant period as approved for carry-over by the State. Carry-over funds shall be combined with the new PY allocation and used only for the same purpose as originally assigned. Funds carried over from JTPA shall be subject to WIA cost categories and cost limits in the subsequent grant.

C. New Allocation PY ( )

Fill in the space provided for the new program year. Enter the planned amount of subrecipient projected obligation of WIA funds from the new program year allocation.

D. Total Budget

Enter the total amount of funds available to the subrecipient. Column D is the sum of Columns B and C.

E. Through H, 1st Through 4th Quarters

Complete the blocks at the top of each column by entering the month and last two digits of the calendar year of each quarter, e.g., 9/00; 12/00; etc. (Planning periods correspond with quarters of the program year).

Enter the planned cumulative obligations and planned accrued expenditures as indicated for each line item during the 1st through 4th quarters of the grant period. The 4th quarter cumulative total of each line item should equal the amount in column D, Total Budget.

Line Items

A. Grant Function or Activity by Cost Category

a. Core Services

Section 134(d)(2) of the Act provides that adult and dislocated worker WIA funds allocated to the local area shall be used to provide core services, which shall be available through a one-stop delivery system.

Enter the projected total expenditures for core services from column B.1 of Budget Detail A, line 20.

b. Intensive Services

Section 134(d)(3) of the Act provides that funds allocated to the local area for adults and dislocated workers shall be used to provide intensive services.

Enter the projected total expenditures for intensive services from column B.2 of Budget Detail A, line 20.

c. Training Services

Enter the planned expenditures for the costs related to Workforce Investment activities for such costs that include the provision of training services in a one-stop environment.

Section 134(d)(4) of the Act provides that allocated adult and dislocated worker funds to a local area shall be used to provide training services through eligible providers of training services.

Enter the total projected expenditures for training services from column B.3 Budget Detail A, line 20.

d. Other Program Services

Section 134(e)(1), (2) and (3) provides that allocated adult and dislocated worker funds to a local area shall be used to provide program services other than core, intensive, and training services.

Enter the total planned expenditures for other program services from column B.4 Budget Detail A. line 20.

1. Total Projected Expenditures of WIA Funds

The budgeted amount for each service activity listed above are the total projected accrued expenditures by the four cost categories: (a) core services (b) intensive services, (c) training services, and (d) other program services.

Classification to the cost categories will depend on the extent to which benefits will be received in each cost category. Any single cost which is properly chargeable to core services and to one or more other cost categories (intensive services and/or training services) is to be prorated among the other appropriate cost categories.

Total Projected Expenditures of WIA Fund is the sum of lines a+b+c+d.

2. Total Projected Expenditures of Non-Federal Funds

Enter the total planned accrued expenditures of any non-federal fund in column C, Budget Detail A, that meets the requirement of Section 185 (f)(2) of the Act such as stand-in costs or costs that are otherwise allowable except for funding limitations which are:

Used to further the objectives of the WIA program; and

Used for activities or for participants described in the annual plan.

Such funds may consist of cash contributions from state or local government, or private funds donated by private sector partners. Enter the total planned expenditures for non-federal funds from column C, Budget Detail A, line 20.

3. Total Projected Expenditures of Program Income Funds

Enter the planned amount of expenditures of program income funds that meet the requirements under Section 185 (f)(1) of the Act. Program income is any income or profit earned by subrecipients from WIA activities including income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income earned under WIA.

Enter the total projected expenditures of program income funds from column D, Budget Detail A, line 20.

4. Subrecipient Total Projected Obligations

Enter the planned amount of subrecipient's projected obligations of WIA funds, non-federal funds and program income. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure is determined by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Line 4 is the sum of lines 1, 2, and 3.

a. Number of Participants to be Served

Enter the cumulative total number of eligible WIA participants to be served in each quarter.

b. Estimated Cost per Participant

Enter the cost per participant registered during the grant period. The cost per registered participant is computed by dividing line 1 by line 4.a for the 4<sup>th</sup> quarter.



## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A

### I. Identifying Information

#### A. Name

Enter the name of the operating entity

#### B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), Box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

#### D. Mod Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A.

### II. Breakout of Projected Costs

For each line item in column A, enter the projected personal and nonpersonal costs of subrecipient staff, equipment purchases, program activities and other current expenses in columns B ( B.1 to B.4 ), C, D, and E. Also compute the totals for each column in line 20. These costs should be WIA program-related costs.

#### Column A. Object of Expenditures

In lines 1a through 1c, identify projected personal cost as included in Budget

Detail A-1, line 2 and equipment purchases as identified in Budget Detail A-2. In lines 3-12, specify each type of expenditures for program activities, such as on-the-job training, work experience, needs-related payment and supportive services, customized training, individual training account (ITA) for tuition, entrepreneurial training, job-related training, and other WIA program activity related costs. In lines 13-19 specify each type of other current expenditures (i.e. intra-state airfare, inter state subsistence/per diem as determined in Budget Detail A-3 and A-4, Travel-Intra State and Travel-Inter State respectively and Budget Detail A-5, Contractual Services-Sub contracts. Also, identify other non-personal cost of WIA related activities which include but are not limited to lease, rental, mileage, postage, office supplies, and other current expenses that are allowable under OMB Circular A-87 for state and local governments, OMB Circular A-122 for Non-Profit organizations and OMB Circular A-21 for Educational Institutions grantees.

### Column B. WIA Expenditures

Columns B.1 through B.4

Enter the projected cost of each line item in column A by the following cost categories: core services, intensive services, training services, and other program services.

#### B.1 Core Services

Enter the planned accrued expenditures of core services.

Core services costs consist of direct and indirect costs of the operating entity and its subrecipients related to the operation of the grant program.

Section 134 (d)(2) of the Act provides that adult and dislocated worker WIA funds that are allocated to the local area shall be used to provide core services, through a one-stop delivery system shall include but are not limited to:

1. Eligibility determination for any of the partners' programs;
2. Outreach, intake and orientation;
3. Initial assessment of skill levels, aptitudes, abilities and supportive services needs;
4. Job search and placement assistance, and career counseling;
5. Providing information on local area performance outcome;

6. Referral to supportive services such as child care and transportation as appropriate;
7. Providing information on filing claims for unemployment compensation;
8. Assistance in establishing eligibility for Welfare-to-Work activities and financial aid programs for other education and training programs;
9. Follow-up services for individuals placed in unsubsidized employment.

Enter the projected total expenditures for core services in column B.1 of Budget Detail A, lines 20 a and 20 b to Budget Information Summary line a, columns B and C, respectively.

## B.2 Intensive Services

Section 134(d)(3) of the Act provides that funds allocated to the local area for adults and dislocated workers shall be used to provide intensive services. Such intensive services include but are not limited to:

1. Development of individual employment plan;
2. Comprehensive and specialized assessment of skill levels and service needs;
3. Group counseling, individual counseling and career planning;
4. Case management for individuals seeking training services;
5. Short term prevocational services such as development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct.

To receive intensive services, a) individual must receive at least one core service and b) it must be determined that he or she is unable to obtain employment.

Enter the projected total expenditures for intensive services from column B.2 of Budget Detail A, lines 20 a and 20 b to Budget Information Summary line b columns B and C, respectively.

### B.3 Training Services

Enter the planned expenditures for the costs related to Workforce Investment activities for such costs that include the provision of training services in a one-stop environment.

Section 134(d)(4) of the Act provides that allocated adult and dislocated worker funds to a local area shall be used to provide training services through eligible providers of the training services. Training services include but are not limited to:

1. Job readiness training for all customers who are not yet “job ready”;
2. Adult education and literacy, a prerequisite to occupational training if the customer lacks basic skills and English;
3. Occupational skills training for existing and growth occupations in the State. Most occupations require generic computer, interpersonal and customer satisfaction skills. Math and science are critical for entry level workers and anyone preparing for the technology growth industries. Some occupations require foreign language and/or post-secondary schooling;
4. Skill upgrading and retraining, and services especially needed by incumbent workers who need to quickly learn new workplace methods and technologies or who need supervisory and/or just-in-time training for career advancement;
5. Entrepreneurial training;
6. On-the-job training;
7. Workplace training combined with related instruction;
8. Customized training conducted with a commitment by an employer or group of employers to employ individual(s) upon successful completion of the training.

#### NOTE:

If the customer’s individual employment plan includes training services, the case manager will usually advise the customer on the use of Individual Training Accounts (ITAs) and the Consumer Report

Card.

ITAs will be the primary method of funding training services for eligible adults and dislocated workers by training providers. There are exceptions to ITAs, which the case manager and customer will consider. Types of costs covered by the ITAs will depend on state and local area policies. They may cover any training costs; for example, tuition, fees, textbooks, supplies, uniforms, necessary training materials, testing fees for certification, and admission exams. Before ITAs are provided, any type of financial aid awards the customer qualifies for are first applied toward the training cost. LWIBs will decide any limit on the dollar amount, duration, and maximum authorized. The customer may be required to pay the difference. LWIBs may specify other instances when the customer may be required to contribute to the cost of training.

The customer can select a training provider that provides the type of training specified in the customer's individual employment plan.

Enter the total projected expenditures for training services which is obtained from column B.3 Budget Detail A, lines 20 a and 20 b to Budget Information Summary line c, columns B and C, respectively.

#### B.4 Other Program Services

Section 134 (e)(1), (2) and (3) provides that allocated adult and dislocated worker funds to a local area shall be used to provide program services which shall include but are not limited to:

1. Customized screening of participants to training services;
2. Customized employment-related services to employers on a fee-for-service basis;
3. Supportive services to qualified participants who are participating in core services, intensive services, and training services;
4. Needs-related payments to adults and dislocated workers who are unemployed and do not qualify for (or have ceased to qualify for) unemployment compensation;
5. Program planning;
6. Oversight and monitoring related to WIA program functions;

7. Cost of goods and services required for providing program functions, including rental or purchase of equipment, utilities, office supplies, postage, rental and/or maintenance of office space;
8. Travel costs incurred in carrying out program activities;
9. Information systems related to program functions;
10. Costs of one-stop-operations associated with program functions. These costs can be both personal and non-personal and both direct and indirect;
11. Management Information Systems (MIS) including the purchase, systems development, and operating costs. Such operating costs can be both personal and non-personal:

Tracking or monitoring of participant and performance information;

Employment statistics information, including job listing information, job skills information, and demand occupation information;

Performance and program cost information on eligible providers of training services, youth activities, and appropriate education activities;

Local area performance information; and

Information relating to supportive services and unemployment insurance claims for program participants.

12. Continuous improvement activities charged to a program category based on the purpose or nature of the activity to be improved. Documentation of such charges must be maintained;
13. Personal and related non-personal costs of staff who perform both administrative functions and programmatic services or activities are to be allocated as administrative or program costs to the benefitting cost objectives/categories based on documented distributions of actual time worked or other equitable allocation method;

14. Specific costs charged to an overhead or indirect cost pool that can be identified directly as a program cost are to be charged as program cost with appropriate documentation;
15. All costs incurred for functions and activities of subrecipients and vendors under a one-stop operation are program costs except for costs of subcontracts associated with the performance of administrative functions described under Section 667.220, the definition of administrative cost.

All planned expenditures for WIA program activities other than for core services, intensive and training services shall be entered under other WIA program services.

Enter the total projected expenditures for other program services from column B.4 Budget Detail A, lines 20 a and 20 b to Budget Information Summary line d columns B and C, respectively.

#### Column C Non-Federal Fund Expenditures

Enter the planned expenditures of non-federal funds to be expended for each line item in column A. Planned non-federal expenditures that are allowable WIA costs include costs incurred as stand-in costs, that meet the requirements under section 185 (f)(2) of the Act. Such costs are used to further the objectives of the WIA and used for activities or for participants described in the annual plan. Such funds may consist of cash contribution from state or local governments or private funds donated by private sector partners.

Leave blank if no non-federal funds are available in the grant.

#### Column D. Total Projected Expenditures of Program Income Funds

Enter the planned amount of expenditures of program income funds that meet the requirements under section 185 (f)(1) of the Act, and 29 CFR 95.24 or 29 CFR 97.25, as appropriate. Program income is any income or profits earned by the grantee that meets the definition of program income at 29 CFR 95.24 or 29 CFR 97.25 (as appropriate) including such income or profits earned by subrecipients from WIA activities such as income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income

earned under WIA.

Leave blank if no program income funds are planned to be available in the grant.

Column E. Total Projected Expenditures

Enter the total planned amount of subrecipient's projected obligation of WIA funds, program income and non-federal funds. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure is determined by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Column E is the sum of columns B.1+B.2+B.3+B.4+C+D.

Line Items

A. Object of Expenditures

1. Personal Cost

Staff salaries and fringe benefits are required to be listed by position to the benefitting service category of core services, intensive services, and training services in a separate worksheet. The Budget Detail A-1, Personal Costs of Subrecipient Staff form, should include among others, information as to position title, total salary, and the percentage of time of each position as utilized in the program by service cost category.

a. Total Staff Salaries/Wages

Enter the total amount of salaries/wages to be paid by service cost categories, columns B.1 through B.4 and total non-federal funds, column C from the corresponding columns B.1 through B.4 and column C, line a, Budget Detail A-1, Personal Costs of Subrecipient Staff form.

b. Staff Fringe Benefits

Enter the total amount of fringe benefits for staff to be paid by service cost categories,

columns B.1 through B.4 and column C from the corresponding columns B.1 through B.4 and column C, Budget Detail A-1, Personal Costs of Subrecipient Staff form.

c. Total Personal Costs

Enter the total personal costs of the operating entity to columns B.1 through B.4 columns C, D, and E. Total personal costs is the sum of lines 1.a and 1.b.

2. Equipment Purchases

Enter the value of equipment \$250 and over to be purchased for the program year. All equipment purchases with a unit cost of \$250 or more and a useful life of one year or more, and/or EDP equipment purchases will be listed and justified in Budget Detail A-2, Equipment Purchases as to item name, and description of item, quantity, purchase cost, and justification of need in terms of achieving goals and objectives. Refer to Sec. 667.210(3)(c) WIA regulations for cost of information technology equipment that qualifies under the technology computerization category that may be classified as program cost.

Lines 3-12, Program Activities

Enter projected total accrued expenditures for each cost item other than the cost included on lines 1 and 2. Refer to Sec. 663.160, Sec. 663.200 and Sec. 663.300 for the allowability of program services under the WIA program. Attach additional pages as necessary.

Lines 13-19, Other Current Expenses

Enter projected expenditures for each cost item under other current expenditures that meets the requirement of allowability of cost under OMB circular A-87, A-122, A-21 for State and Local Government, Non-Profit and Educational Institutions, respectively. All intra-state travel, inter-state travel and contractual services shall be justified in Budget Detail A-3, A-4, and A-5, respectively. The justification of need should be

in terms of achieving goals and objectives.

20. Total Projected Expenditures

Enter the total of each column for B.1 through B.4, columns C, D, and E. These amounts represent the projected accrued expenditure and obligation of WIA funds, non-federal and program income funds. These figures include the value of contracts and/or purchase orders to be signed during the plan period plus any obligation to be incurred by the operating entity for internal operations.

- a. New Allocation - Enter the total planned accrued expenditures and obligations corresponding to the new program year allocation.
- b. Carry-Over Funds - Enter the total projected accrued expenditures and obligations corresponding to carry-over funds.

The figures under each column shall be forwarded to the corresponding line items in the Budget Information Summary (BIS).

All work papers (i.e., schedules, cost allocation plan, payroll summary, etc.) that are pertinent in the development of the budget shall be preserved for future reference and shall be made available upon request.

## BUDGET DETAIL A-1: PERSONAL COSTS OF SUBRECIPIENT STAFF

i. Purpose

The Budget Detail A-1 itemizes planned expenditures for personal costs of subrecipient staff. The expenditures are to be displayed by cost categories and funding source.

ii. General Instruction

Prepare a separate Budget Detail A-1 for each program. Another form or format may be substituted if the same information is displayed. Utilize as many pages as necessary to list all applicable staff members. Round off all entries to the nearest dollar.

iii. Facsimile of Form

Refer to the following page.



## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-1

### I. Identifying Information

#### A. Name and Address

Enter the name and address of the organization.

#### B. Type of Program

Specify the type of WIA program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The grant number will not change for the duration of the grant.

#### D. Modification Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the starting and ending dates of the grant period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-1.

### II Breakout of Projected Costs

List all subrecipient staff positions which will be directly involved in the administration and/or operation of the grant program, including those funded by WIA funds and non-federal funds, if applicable.

#### Column A, Staff Salaries/Wages

1. No. (Number)

Enter the number of persons to be employed for each position title listed in column A.2.

2. Position Title

Enter the official job title of each position, repeating to list the title as necessary to show different budgeted salary levels for the same position.

3. Total Salary

Enter the annualized salary rate at which the employee(s) will be paid. This rate represents the salary an individual working full time (e.g., 40 hours per week), 12 months per year, would be paid.

Column B. WIA Funds by Cost Categories

1 - 4

?: Enter the percentage of time the employee(s) listed in column A.2 will be engaged in activities charged to core services, intensive services, training services, and other program services cost categories.

Funds: Enter the total amount of funds to be paid in salaries to the employees. Total amount of salaries in column A-3 is computed by multiplying the number of positions listed in column A.1 by the annualized salary for each position in column A.2 and multiplying this figure by the percentage of time listed in columns B.1 through B.4.

Column C. Total WIA Funds Expenditures

?: Enter the total percentages of time the employee(s) listed in column A.2 will be engaged in activities funded by WIA funds.

Funds: Enter the total amount of WIA funds to be paid in salaries to the employees. This amount is derived by adding the amount in columns B.1+B.2+B.3+B.4.

Line Items

a. Total Staff Salaries/Wages

Enter the total amount of staff salaries/wages to be paid by

cost categories, columns B.1 through B.4 and non-federal funds, column C.

b. **Staff Fringe Benefits**

Enter the total percentage of fringe benefits for staff as applied to staff salaries. Complete the total fringe benefit costs in columns B.1 through B.4 and C. These figures are computed by multiplying the percentage of fringe benefits by line a.

c. **Total Personal Costs**

Enter the total personal costs of subrecipient staff in columns B.1 through B.4 and C. Total personal costs is the sum of lines a and b.

The figures under each column shall be forwarded to the corresponding columns in Budget Detail A lines a, b, and c.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-2  
EQUIPMENT PURCHASES**

<b>I. IDENTIFYING INFORMATION</b>									
<b>A. NAME</b>	<b>C. ANNUAL PLAN NO.</b>			<b>E. ANNUAL PLAN PERIOD:</b> From: _____ To: _____			<b>F. PAGE NO.</b> Page _____ of _____ Pages		
<b>B. PROGRAM</b>	<b>D. MOD. NO.</b>								
DESCRIPTION OF EQUIPMENT	NO. OF UNITS	COST PER UNIT	TOTAL EQUIPMENT COST	TOTAL		A. WIA EXPENDITURES			
				BUDGETED	TOTAL	1. CORE SVCS.	2. INTENSIVE SVCS	3. TRAINING SVCS.	4. OTHER PROG. SVCS.
			0.00						
			0.00						
			0.00						
			0.00						
			0.00						
			0.00						
			0.00						
			0.00						
			0.00						
<b>TOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00

**JUSTIFICATION/COMMENTS:**

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-2  
EQUIPMENT PURCHASES

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-2.

DESCRIPTION OF EQUIPMENT

Identify the type of equipment to be purchased.

NUMBER OF UNITS

Enter the number of unit(s) to be purchased.

## COST PER UNIT

Enter the estimated costs for each unit.

## TOTAL EQUIPMENT COST

Calculate the total cost for each type of equipment by multiplying the number of units by cost per unit.

## TOTAL BUDGETED

Enter the dollar amount of the equipment costs which will be charged to the budget for this service activity. This amount will be entered as EQUIPMENT PURCHASES in your Budget Detail A, line 2.

## COLUMNS A.1, A.2, A.3, A.4

Classify the amount under the total budgeted column by the following: Core Services (A.1), Intensive Services (A.2), Training Services (A.3), and Other Program Services (A.4). Refer to Sec. 667.210(3)(c) WIA regulation for cost of information technology equipment that may be classified as program cost. Also refer to Sec. 134(d)(2), (3), (4), 134(e)(1), (2) and (3) for the definition of core, intensive, training, and other program services.

## JUSTIFICATION/COMMENTS

Justify the need for equipment for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanation. Attach additional sheets, if necessary.

Forward the total of columns A.1, A.2, A.3, and A.4 to the corresponding columns B.1, B.2, B.3, and B.4 in Budget Detail A, line 2.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-3  
TRAVEL - INTRA-STATE**

I. IDENTIFYING INFORMATION														
A. NAME			C. ANNUAL PLAN NO.			E. ANNUAL PLAN PERIOD:			F. PAGE NO.					
B. PROGRAM			D. MOD. NO.			From: _____			Page _____ of _____ Pages					
NAME OF EMPLOYEE OR TITLE	DESTINATION	NO. DAYS	PER DIEM A	AIR FARE B	TRANSPORTATION C	D. WIA EXPENDITURES								
						1. CORE SVCS.	2. INTENSIVE SVCS.	3. TRAINING SVCS.	4. OTHER PROG. SVCS.					
1.										0.00				
2.										0.00				
3.										0.00				
4.										0.00				
5.										0.00				
6.										0.00				
7.										0.00				
TOTAL PER DIEM				0.00										
TOTAL AIR FARE				0.00										
TOTAL TRANSPORTATION					0.00									
TOTAL:										0.00			0.00	0.00
JUSTIFICATION/COMMENTS:														

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-3  
TRAVEL-INTRA-STATE

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-3.

NAME OF EMPLOYEE OR TITLE

Enter name and/or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the island being visited (i.e. Maui, Hawaii, etc.). Travel must be directly related to the program.

## NUMBER OF DAYS

Enter the estimated number of days of official travel.

## COLUMNS A, B & C

### PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel). Per diem should be based on the organization's per diem policy and should not exceed the maximum allowed by the State of Hawaii.

### AIR FARE-B

Enter the cost of air fare. First-class travel is not allowed.

### TRANSPORTATION C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

### TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

## COLUMNS D.1, D.2, D.3, D.4

Classify the total per diem cost in column A, the total air fare cost in column B and the total transportation cost in column C to the appropriate cost categories in column D.1 core services, column D.2 intensive services, column D.3 training services, and column D.4 other program services. Refer to special instructions for completing form Budget Detail A, column B.4 for more detailed information in the classification of cost to the cost categories.

## LINE ITEMS

### TOTAL PER DIEM

Add the total per diem in column A.

### TOTAL AIR FARE

Add the total airfare in column B.

## TOTAL TRANSPORTATION

Add the total transportation costs in column C.

## TOTAL

Enter column totals for A, B and C and the total travel (A+B+C). If the purpose of the travel relates to two or more program services, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

## Justification/Comments

Provide a brief statement to justify the need for intra-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program.

Forward the totals of columns D.1, D.2, D.3 and D.4 to the corresponding columns B.1, B.2, B.3, and B.4 in Budget Detail A, line 13.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-4  
TRAVEL - INTER-STATE**

I. IDENTIFYING INFORMATION				C. ANNUAL PLAN NO.				E. ANNUAL PLAN PERIOD:				F. PAGE NO.						
A. NAME				D. MOD. NO.				From: _____				Page _____ of _____ Pages						
B. PROGRAM				D. MOD. NO.				To: _____										
NAME OF EMPLOYEE OR TITLE	DESTINATION	NO. DAYS	PER DIEM A	AIR FARE B	TRANSPORTATION C	TOTAL TRAVEL A+B+C	D. WIA EXPENDITURES											
							1. CORE SVCS.	2. INTENSIVE SVCS.	3. TRAINING SVCS.	4. OTHER PROG. SVCS.								
1.						0.00												
2.						0.00												
3.						0.00												
4.						0.00												
5.						0.00												
6.						0.00												
7.						0.00												
TOTAL PER DIEM				0.00														
TOTAL AIR FARE					0.00													
TOTAL TRANSPORTATION						0.00												
TOTAL:							0.00				0.00					0.00		0.00

JUSTIFICATION/COMMENTS:

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-4  
TRAVEL-INTER-STATE

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-4

NAME OF EMPLOYEE OR TITLE

Enter name and/or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the city and state being visited (i.e. San Francisco, CA; Los Angeles, CA; Seattle, WA; etc.). Travel must be directly related to the program.

## NUMBER OF DAYS

Enter the estimated number of days of official travel.

## COLUMNS A, B, & C.

## PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel.) Per diem should be based on the organization's out-of-state per diem policy and should not exceed the maximum allowed by the State of Hawaii.

## AIR FARE B

Enter the cost of round trip air fare. First-class travel is not allowed.

## TRANSPORTATION-C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

## TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

## COLUMNS D.1, D.2, D.3, D.4

Classify the total per diem cost in column A, the total air fare cost in column B and the total transportation cost in column C to the appropriate cost categories in column D.1 core services, D.2 intensive services, D.3 training services, and D.4 other program services. Refer to special instructions for completing form Budget Detail A, column B.4 for more detailed information in the classification of cost to the cost categories.

## LINE ITEMS

## TOTAL PER DIEM

Add the total per diem in column A.

## TOTAL AIR FARE

Add the total air fare in column B.

## TOTAL TRANSPORTATION

Add the total transportation cost in column C.

## TOTAL

Enter column totals for columns A, B, and C and the total travel cost (A+B+C). If the purpose of travel relates to two or more programs, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

## JUSTIFICATION/COMMENTS

Provide a brief statement to justify the need for inter-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanations. Attach additional sheets, if necessary.

Forward the totals of columns D.1, D.2, D.3, and D.4 to the corresponding columns B.1, B.2, B.3 and B.4 in Budget Detail A, line 14.



INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-5  
CONTRACTUAL SERVICES-SUBCONTRACTS

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Act" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-5.

COLUMN ITEMS

NAME OF ORGANIZATION OR INDIVIDUAL

Enter the organization or individual you are contracting with. If the firm or individual is not known at the time of preparation, enter "UNKNOWN, to be selected".

## SERVICES PROVIDED

Identify the specific services(s) for which you are contracting with the organization or individual (e.g., payroll services, classroom training, etc.).

## TOTAL BUDGETED, Column A

Column A is the sum of columns B.1+B.2+B.3+B.4

## COLUMNS B.1, B.2, B.3, and B.4

Classify the total budgeted amount for each subcontract in the Total Budgeted column to the appropriate cost categories in column B.1 core services, B.2, intensive services, B.3, training services, and B.4, other program services. Refer to special instructions for completing Budget Detail A, column B.4 for more detailed information in the classification of cost to the cost categories.

## LINE ITEMS

## TOTAL

Add the "Total Budgeted" column A and enter the sum of the amounts listed.

## JUSTIFICATION/COMMENTS:

Provide a brief statement to justify the need for contractual services in the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional comments. Attach additional sheets, if necessary.

Forward the total of columns (B.1), (B.2), (B.3), (B.4) to the corresponding columns (B.1),(B.2), (B.3), (B.4) in Budget Detail A, line 15.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

**i. Purpose**

The Budget Detail Worksheet by Funding Source displays the amount of WIA funds available by cost categories and by funding source.

**ii. Facsimile of Form**

Refer to the following pages.

Another form of format may be substituted if the same information is displayed.

**iii. General Instructions**

Follow the instructions in this section to complete the form.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

**I. Identifying Information**

- A. Program:** \_\_\_\_\_
- B. Subrecipient Name:** \_\_\_\_\_
- C. Annual Plan No:** \_\_\_\_\_
- D. Mod No.:** \_\_\_\_\_
- E. Annual Plan Period:** \_\_\_\_\_
- From:** \_\_\_\_\_
- To:** \_\_\_\_\_

**II. Breakout of WIA Funds By Funding Source**

A. FUNDING SOURCE	B. PROJ. WIA EXPENDITURES				C. TOTAL PROJECTED EXPENDITURES
	1. CORE SVCS.	2. INTENSIVE SVCS.	3. TRAINING SVCS.	4. OTHER PROG. SVCS.	
New Allocation PY ( )					0.00
Carry-over Funds PY ( )					0.00
Adult Funds Transfer PY ( )					0.00
DW Funds Transfer PY ( )					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

- I. Identifying information as indicated in the Budget Information Summary (BIS) form, boxes A, B, C, D, and E.

Enter the name of the program, subrecipient, annual plan number, modification number, and annual plan period.

- II Breakout of WIA Funds by Funding Source

- A. Funding Source

Identify each funding source, e.g., New Allocation, PY( ) Carry-over PY ( ), Adult Funds Transfer, PY( ), Dislocated Worker Funds Transfer PY( ) etc.

- B. Projected WIA Expenditures Columns, B.1, B.2, B.3, B.4

Classify the total budgeted amount for each funding source to the appropriate cost categories in column B.1 core services, B.2 intensive services, B.3 training services, and B.4 other program services. Refer to Sec. 134(d)(2), (3), (4), 134(e)(1), (2), (3) for the definition of core, intensive, training, and other program services.

- C. Total Projected Expenditures

Enter the total amount of WIA funds available from each funding source. On the last column labeled "Total," enter the amount available. (Col.  $B.1+B.2+B.3+B.4=C$ )

The amount under each column shall be forwarded to the corresponding column in the Budget Information Summary (BIS), so that the carry-over amounts for core, intensive, training, and other program services, columns B.1, B.2, B.3, and B.4 shall be forwarded to column B of the BIS, lines a, b, c, and d, respectively. The combined amounts of the new allocation, transfer-in and transfer-out in each columns B.1, B.2, B.3, and B.4 shall be forwarded to column C of the BIS, lines a, b, c, and d respectively.

WORKFORCE INVESTMENT ACT  
BUDGET INFORMATION SUMMARY  
STATEWIDE ACTIVITIES/LOCAL AREA ADMINISTRATION

i Purpose

The Budget Information Summary (BIS) displays planned expenditures by cost category for each operating entity. Operational expenditures are arrayed on a cumulative basis by quarters of the annual plan period or other period, as appropriate. Each BIS provides a financial summary of operating entity plan objectives. This BIS may be submitted either for statewide activities or for local area administration but not as a combined activity.

ii Facsimile of Form

Refer to the following page.

iii General Instructions

A separate BIS should be prepared for each Operating Entity Annual Plan for statewide activities or for local area administration. Follow the instructions in this section to complete the form. Round off all plan entries on the BIS to the nearest dollar.

For more information on allowable program activities costs under WIA, refer to the Act, and 20 CFR part 665 for Statewide Workforce Investment Activities and part 667 for administrative provisions applicable for local area administration.



## INSTRUCTIONS FOR COMPLETING THE BUDGET INFORMATION SUMMARY

### I. IDENTIFYING INFORMATION

#### A. Subrecipient's Name and Address

Enter the operating entity name and address.

#### B. Type of Program

Workforce Investment Activities

Check the appropriate activity in the box (either statewide activity or local area administration). If statewide activities is checked, specify the statewide activity for which the BIS is being submitted.

#### C. Annual Plan Number

Enter annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The annual plan number will not change for the duration of the grant.

#### D. Mod. Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of plan period.

### II. CUMULATIVE PROJECTIONS OF OBLIGATIONS AND EXPENDITURES

For each line item listed in column A, enter the cumulative projections of obligations and expenditures in the blank spaces of columns B through H.

#### Column Headings

#### A. Grant Function or Activity by Cost Category

Line items are detailed in the next section of these instructions.

B. Carry-Over PY ( )

Fill in this space ( ) provided, the program year where the carry-over balance is coming from. Enter the amount of unexpended statewide workforce investment activities or local area administration fund balance from the previous grant period as approved for carry-over by the State. Carry-over funds shall be combined with the new PY allocation and used only for the same purpose as originally assigned. Funds carried over from JTPA shall be subject to WIA cost categories and cost limits in the subsequent grant.

C. New Allocation PY ( )

Fill in this space ( ) provided, the new program year. Enter the planned amount of subrecipient projected obligation of WIA funds for statewide activities or for local area administration from the new program year allocation.

D. Total Budget

Enter the total amount of funds available to the subrecipient. Column D is the sum of columns B and C.

E. Through H, 1st Through 4th Quarters

Complete the blocks at the top of each column by entering the month and last two digits of the calendar year of each quarter, e.g., 9/00; 12/00; etc. (Planning periods correspond with quarters of the program year).

Enter the planned cumulative obligations and planned accrued expenditures as indicated for each line item during the 1st through 4th quarters of the grant period. The 4th quarter cumulative total of each line item should equal the amount in column D, Total Budget.

Line Items

A. Grant Function or Activity by Cost Category

a. Administration

If the BIS is submitted for local area administration, enter the planned accrued expenditures of administrative costs that meet the definition of cost of administration under Sec. 667.220 of the regulation. Projected administrative expenditures shall not exceed the agreed upon rate in the grant award for that plan period.

Enter the projected total expenditures for administrative cost from column B.1 of Budget Detail A, line 20.

b. Statewide Activities

Sections 665.200 and 665.210 of the regulation provide the required and allowable statewide workforce investment activities.

If the BIS is submitted for statewide activities, enter the projected total expenditures for Statewide program activities from column B.2 of Budget Detail A, line 20.

1. Total Projected Expenditures of WIA Funds

Listed above are the total projected accrued expenditures by cost categories: (a) administration or (b) statewide program activities. This BIS may be submitted either for statewide activities or for local area administration but not as a combined activity.

Classification to the cost categories will depend on the extent to which benefits will be received in each cost category. Any single cost which is properly chargeable to administration or to statewide activities is to be submitted separately in a separate BIS.

Total Projected Expenditures of WIA Fund is either the total projected expenditures for local area administration or for statewide activity.

2. Total Projected Expenditures of Non-Federal Funds

Enter the total planned accrued expenditures of any non-federal fund in column C, Budget Detail A, that meets the requirement of Section 185 (f)(2) of the Act such as stand-in costs or costs that are otherwise allowable except for funding limitations which are:

Used to further the objectives of the WIA program; and

Used for activities or for participants described in the annual plan.

Such funds may consist of cash contributions from State or local governments, or private funds donated by private sector partners. Enter the total planned expenditures for non-federal funds from column C, Budget Detail A, line 20.

3. Total Projected Expenditures of Program Income Funds

Enter the planned amount of expenditures of program income funds that meet the requirements under section 185 (f)(1) of the Act. Program income is any income or

profit earned by subrecipients from WIA activities including income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income earned under WIA.

Enter the total projected expenditures of program income funds from column D Budget Detail A, line 20.

4. Subrecipient Total Projected Obligations

Enter the planned amount of subrecipient's projected obligations of WIA funds, non-federal funds and program income. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure can be computed by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Line 4 is the sum of lines 1, 2, and 3.

a. Number of Participants to be Served

Enter the cumulative total number of eligible WIA participants to be served in each quarter.

b. Estimated Cost per Participant

Enter the cost per participant registered during the grant period. The cost per registered participant is computed by dividing line 1 by line 4.a for the 4<sup>th</sup> quarter.



## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A

### I. Identifying Information

#### A. Name

Enter the name of the operating entity.

#### B. Type of Program

Specify "Workforce Investment Activities" as indicated in the Budget Information Summary ( BIS ), box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

#### D. Mod Number

Enter the modification number of the plan, if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A.

### II. Breakout of Projected Costs

For each line item in column A, enter the projected personal and nonpersonal costs of subrecipient staff, equipment purchases, program activities and other current expenses in columns B ( B.1 and B.2 ), C, D, and E. Also compute the totals for each column in line 20. These costs should be WIA program-related costs.

#### Column A. Object of Expenditures

In lines 1a through 1b, identify projected personal cost as planned in Budget

Detail A-1, line 2 and equipment purchases as identified in Budget Detail A-2. In lines 3-12, specify each type of expenditure for program activities, such as on-the-job training, work experience, supportive services, customized training, job-related training, and other WIA program activity related costs. In lines 13-19 specify each type of other current expenditures (i.e. intra-state airfare, inter-state subsistence/per diem as planned in Budget Detail A-3 and A-4, Travel-Intra State and Travel-Inter State respectively and Budget Detail A-5, Contractual Services-Subcontracts. Also, identify other non-personal cost of WIA related activities which include but are not limited to lease, rental, mileage, postage, office supplies, and other current expenses that are allowable under OMB Circular A-87 for state and local governments, OMB Circular A-122 for Non-Profit organizations and OMB Circular A-21 for Educational Institution grantees.

### Column B. WIA Expenditures

#### Columns B.1 and B.2

Enter the projected cost of each line item in column A by the following cost categories: administration and statewide activities.

#### B.1 Administration

If Budget Detail A is submitted for local area administration cost pool, enter the planned accrued expenditures of administrative costs.

Administrative costs consist of direct and indirect costs of the operating entity and its subrecipients related to the operation of the program.

Section 667.220 (b) and (c) of the regulation provides that the costs of administration are the costs associated with performing administrative functions which shall include but are not limited to:

1. Accounting, budgeting, financial and cash management functions;
2. Procurement and purchasing functions;
3. Property management functions;
4. Personnel management functions;
5. Payroll functions;
6. Coordinating the resolution of findings arising from audits,

reviews, investigations and incident reports;

7. Audit functions;
8. General legal services functions;
9. Developing systems and procedures, including information systems required for these administrative functions;
10. Oversight and monitoring responsibilities related to WIA administrative functions;
11. Costs of goods and services for administrative functions;
12. Travel costs for official business in carrying out administrative functions;
13. Costs of information systems related to administrative functions;
14. Portion of the one-stop operations which are associated with the performance of the administrative function.

Personal and related non-personal costs of staff who perform both administrative and programmatic functions are to be allocated based on documented distributions of actual time worked or some other equitable allocation method.

Enter the projected total expenditures for administration on column B.1 of Budget Detail A, lines 20 a and 20 b to Budget Information Summary line a, columns B and C respectively.

## B.2 Statewide Activities

Sections 665.200 and 665.210 of the administrative regulation provide the required and allowable statewide workforce investment activities. Such statewide activities include but are not limited to:

1. Disseminating the State's list of eligible providers including information identifying eligible providers, performance and program cost information;
2. Conducting evaluations;
3. Providing incentive grants;

4. Providing technical assistance to local areas;
5. Assisting in the establishment of a one-stop delivery system;
6. Providing capacity building, conducting research, establishing innovative programs and carrying out youth statewide activities.

If Budget Detail A is submitted for statewide activities, enter the projected total expenditures for statewide activities from column B:2 of Budget Detail A, line 20. a and 20. b to Budget Information Summary line 1b columns B and C, respectively.

#### Column C. Non-Federal Fund Expenditures

Enter the planned expenditures of non-federal funds to be expended for each line item in column A. Planned non-federal expenditures that are allowable WIA costs incurred for allowable WIA program activities including any cost incurred such as stand-in costs, that are allowable except for funding limitation as required under section 185 (f)(2) of the Act which are: used to further the objectives of the WIA and used for activities or for participants described in the annual plan. Such funds may consist of cash contribution from State or local governments or private funds donated by private sector partners.

Leave blank if no non-federal funds are available in the grant.

#### Column D. Total Projected Expenditures of Program Income Funds

Enter the planned amount of expenditures of program income funds that meet the requirements under section 185 (f)(1) of the Act, and 29 CFR 95.24 or 29 CFR 97.25, as appropriate. Program income is any income or profits earned by the grantee that meets the definition of program income at 29 CFR 95.24 or 29 CFR 97.25 (as appropriate) including such income or profits earned by subrecipients from WIA activities such as income generated from the sale of commodities (products) and other sources.

The addition method described at 29 CFR 95.24 or 29 CFR 97.25(g)(2) (as appropriate) must be used for all program income earned under WIA.

Leave blank if no program income funds are planned to be available in the grant.

## Column E. Total Projected Expenditures

Enter the total planned amount of subrecipient's projected obligation of WIA funds, program income and non-federal funds. A subrecipient obligation is a legal commitment of funds to be paid for goods and services received. This figure can be computed by adding the value of contracts and/or subgrants to be signed during this program year plus any obligations to be incurred by the subrecipient for internal operations (e.g., payroll for period worked). Column E is the sum of columns B.1+B.2+C+D.

### Line Items

#### A. Object of Expenditures

##### 1. Personal Cost

Staff salaries and fringe benefits are required to be listed by position to the benefitting service category of administration and statewide activities in a separate worksheet. The Budget Detail A-1, Personal Costs of Subrecipient Staff form should include among others, information as to position title, total salary, and the percentage of time of each position as utilized in the program by service cost category.

##### a. Total Staff Salaries/Wages

Enter the total amount of salaries/wages to be paid by service cost categories, columns B.1 and B.2 and total non-federal funds, column C from the corresponding columns B.1 and B.2, columns C and D, line a, Budget Detail A-1 Personal Costs of Subrecipient Staff form.

##### b. Staff Fringe Benefits

Enter the total amount of fringe benefits for staff to be paid by service cost categories, columns B.1 and B.2, columns C and D from the corresponding columns B.1 and B.2 columns C and D, Budget Detail A-1, Personal Costs of Subrecipient Staff form.

c. Total Personal Costs

Enter the total personal costs of the operating entity to columns B.1 and B.2 columns C, D, and E. Total personal costs is the sum of lines 1.a and 1.b.

2. Equipment Purchases

Enter the value of equipment \$250 and over to be purchased for the program year. All equipment purchases with a unit cost of \$250 or more and a useful life of one year or more, and/or EDP equipment purchases will be listed and justified in Budget Detail A-2, Equipment Purchases as to item name, description of item, quantity, purchase cost, and justification of need in terms of achieving goals and objectives. Refer to Sec. 667.210(3)(c) WIA regulations for cost of information technology equipment that qualifies under the technology computerization category that may be classified as program cost.

Lines 3-12, Program Activities

Enter projected total accrued expenditures for each cost item other than the cost included on lines 1 and 2. Refer to Sec. 665.200 and Sec. 665.210 for the allowability of statewide activities under WIA. Attach additional pages as necessary.

Lines 13-19, Other Current Expenses

Enter projected expenditures for each cost item under other current expenditures that meets the requirement of allowability of cost under OMB circular A-87, A-122, A-21 for State and Local Government, Non-Profit and Educational Institutions, respectively. All intra state travel, inter state travel and contractual services shall be justified in Budget Detail A-3, A-4, and A-5, respectively. The justification of need should be in terms of achieving goals and objectives.

20. Total Projected Expenditures

Enter the total of each column for B.1 through B.4, columns C, D, and E. These amounts represent the projected accrued expenditure and obligation of WIA funds, non-federal and program income funds. These figures include the value of

contracts and/or purchase orders to be signed during the plan period plus any obligation to be incurred by the operating entity for internal operations.

- a. New Allocation - Enter the total planned accrued expenditures and obligations corresponding to the new program year allocation.
- b. Carry-Over Funds - Enter the total projected accrued expenditures and obligations corresponding to carry-over funds.

The figures under each column shall be forwarded to the corresponding line items in the Budget Information Summary (BIS).

All work papers (i.e., schedules, cost allocation plan, payroll summary, etc.) that are pertinent in the development of the budget shall be preserved for future reference and shall be made available upon request.

## BUDGET DETAIL A-1: PERSONAL COSTS OF SUBRECIPIENT STAFF

i. Purpose

The Budget Detail A-1 itemizes planned expenditures for personal costs of subrecipient staff. The expenditures are broken out by cost categories and funding source.

ii. General Instruction

Prepare a separate Budget Detail A-1 for each program. Another form or format may be substituted if the same information is displayed. Utilize as many pages as necessary to list all applicable staff members. Round off all entries to the nearest dollar.

iii. Facsimile of Form

Refer to the following page.

WORKFORCE INVESTMENT ACT  
 BUDGET DETAIL A-1  
 PERSONAL COSTS OF SUBRECIPIENT STAFF

I. IDENTIFYING INFORMATION.														
A. Name & Address		C. ANNUAL PLAN NO.		E. ANNUAL PLAN PERIOD:				F. Page No.						
				From: _____ To: _____				Page _____ of _____ Pages						
B. Program		D. MOD NO.												
II. BREAKOUT OF PROJECTED COSTS														
A. STAFF SALARIES/WAGES			B. WIA FUNDS BY COST CATEGORIES						C. NON-FEDERAL FUNDS EXPENDITURES			D. TOTAL WIA FUNDS EXPENDITURES		
			1. ADMINISTRATION		2. STATEWIDE ACTIVITIES									
1. No.	2. Position Title	Total	%	Funds	%	Funds	%	Funds	%	Funds	%	Funds		
		3. Salary												
		0.00		0.00		0.00		0.00		0.00		0.00		
		0.00		0.00		0.00		0.00		0.00		0.00		
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		0.00		0.00		0.00		0.00		0.00		0.00		
		0.00		0.00		0.00		0.00		0.00		0.00		
		0.00		0.00		0.00		0.00		0.00		0.00		
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		0.00		0.00		0.00								

## INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-1

### I. Identifying Information

#### A. Name and address

Enter the name and address of the organization.

#### B. Type of Program

Specify the type of WIA Activities as indicated in the Budget Information Summary (BIS), box B, type of program.

#### C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. The grant number will not change for the duration of the grant.

#### D. Modification Number

Enter the modification number of the plan if applicable.

#### E. Annual Plan Period

Enter the month, day and year of the starting and ending dates of the grant period.

#### F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-1.

### II Breakout of Projected Costs

List all subrecipient staff positions which will be directly involved in the administration and/or operation of the program, including those funded by WIA funds and non-federal funds, if applicable.

#### Column A. Staff Salaries/Wages

1. No. (Number)

Enter the number of persons to be employed for each position title listed in column A.2.

2. Position Title

Enter the official job title of each position, repeating to list the title as necessary to show different budgeted salary levels for the same position.

3. Total Salary

Enter the annualized salary rate at which the employee(s) will be paid. This rate represents the salary an individual working full time (e.g., 40 hours per week), 12 months per year, would be paid.

Column B. WIA Funds by Cost Categories

1 and 2.

?: Enter the percentage of time the employee(s) listed in column A.2. will be engaged in activities charged to administration and statewide activities cost categories.

Funds: Enter the total amount of funds to be paid in salaries to the employees. Total amount of salaries in column A-3 is computed by multiplying the number of positions listed in column A.1 by the annualized salary for each position in column A.2 and multiplying this figure by the percentage of time listed in columns B.1 and B.2.

Column C. Non-Federal Funds Expenditures

?: Enter the percentage of time the employee(s) listed in column A.2 will be engaged in activities funded by non-federal funds.

Funds: Enter the total amount of non-federal funds to be paid in salaries to the employees. This amount is derived by multiplying the amount in column A.3, total salary, by the percentage of time indicated in column C.

Column D. Total WIA Funds Expenditures

?: Enter the total percentages of time the employee(s) listed in column A.2 will be engaged in activities funded by WIA funds.

Funds: Enter the total amount of WIA funds to be paid in salaries to the employees. This amount is derived by adding the amount in columns

B.1+B.2+C column A.3, total salary, by the total percentage of time indicated in column D.

Line Items

a. Total Staff Salaries/Wages

Enter the total amount of staff salaries/wages to be paid by cost categories, columns B.1 and B.2 non-federal funds, column C, and program income funds, column D.

b. Staff Fringe Benefits

Enter the total percentage of fringe benefits for staff as applied to staff salaries. Complete the total fringe benefit costs in columns B.1 and B.2, C, and D. These figures are computed by multiplying the percentage of fringe benefits in line b by line a.

c. Total Personal Costs

Enter the total personal costs of subrecipient staff in column B.1 if submitting for local area administration column B.2, if submitting for statewide activities C, and D. Total personal costs is the sum of lines a and b.

The figures under each column shall be forwarded to the corresponding columns in Budget Detail A line 1a, 1b, and 1c.

column A.3, total salary, by the total percentage of time indicated in column D.

Line Items

a. Total Staff Salaries/Wages

Enter the total amount of staff salaries/wages to be paid by cost categories, columns B.1 and B.2 non-federal funds, column C, and program income funds, column D.

b. Staff Fringe Benefits

Enter the total percentage of fringe benefits for staff as applied to staff salaries. Complete the total fringe benefit costs in columns B.1 and B.2, C, and D. These figures are computed by multiplying the percentage of fringe benefits in line b by line a.

c. Total Personal Costs

Enter the total personal costs of subrecipient staff in column B.1 if submitting for local area administration column B.2, if submitting for statewide activities C, and D. Total personal costs is the sum of lines a and b.

The figures under each column shall be forwarded to the corresponding columns in Budget Detail A line 1a, 1b, and 1c.



INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-2  
EQUIPMENT PURCHASES

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Activities" as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-2.

DESCRIPTION OF EQUIPMENT

Identify the type of equipment to be purchased.

NUMBER OF UNITS

Enter the number of unit(s) to be purchased.

## COST PER UNIT

Enter the estimated costs for each unit.

## TOTAL EQUIPMENT COST

Calculate the total cost for each type of equipment by multiplying the number of units by cost per unit.

## TOTAL BUDGETED

Enter the dollar amount of the equipment costs which will be charged to the budget for this service activity. This amount will be entered as EQUIPMENT PURCHASES in your Budget Detail A, line 2.

### Columns A.1 and A.2, WIA Expenditures

Classify the amount under the total budgeted column by the following: administration (A.1) if submitting for local area administration and statewide activities (A.2) if submitting for statewide activities. Refer to Sec. 667.210(3)(c) 667.220 of the WIA regulation for cost of information technology equipment that may be classified as program cost and the definition of administrative costs. Also refer to Sec. 665.200 and 665.210 of the WIA administrative regulation for required and allowable statewide activities that equipment as listed in the first column may be used.

### Column B. Non-Federal Fund Expenditures

Enter the planned expenditure of non-federal funds for the purchase of equipment as listed and described in the first column. Leave column blank if no non-federal fund is in the grant.

### Column C. Program Income Fund Expenditures

Enter the planned expenditures of program income earned and to be used to purchase the equipment listed in the first column. Leave blank if no program income is planned to be used for equipment purchases.

## JUSTIFICATION/COMMENTS

Justify the need for equipment for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanation. Attach additional sheets, if necessary.

Forward the total of columns A.1, A.2, B and C to the corresponding columns

B.1, B.2, B.3, C and D in Budget Detail A, line 2.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-3  
TRAVEL - INTRA-STATE**

I. IDENTIFYING INFORMATION											
A. NAME		C. ANNUAL PLAN NO.				E. ANNUAL PLAN PERIOD:				F. PAGE NO.	
B. PROGRAM		D. MOD. NO.		D. VIA EXPENDITURES		1. ADMINISTRATION		2. STATEWIDE ACTIVITIES		Page _____ of _____ Pages	
		D. MOD. NO.		D. VIA EXPENDITURES		1. ADMINISTRATION		2. STATEWIDE ACTIVITIES		F. PROGRAM INCOME FUND EXPENDITURES	
NAME OF EMPLOYEE OR TITLE	DESTINATION	NO. DAYS	PER DIEM A	AIR FARE B	TRANSPORTATION C	TOTAL TRAVEL A+B+C	D. VIA EXPENDITURES	1. ADMINISTRATION	2. STATEWIDE ACTIVITIES	F. PROGRAM INCOME FUND EXPENDITURES	
1.						0.00					
2.						0.00					
3.						0.00					
4.						0.00					
5.						0.00					
6.						0.00					
7.						0.00					
TOTAL PER DIEM			0.00								
TOTAL AIR FARE				0.00							
TOTAL TRANSPORTATION					0.00						
TOTAL:						0.00		0.00	0.00	0.00	
JUSTIFICATION/COMMENTS:											

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-3  
TRAVEL-INTRA-STATE

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Activities" program as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-3.

NAME OF EMPLOYEE OR TITLE

Enter name or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the island being visited (i.e. Maui, Hawaii, etc.). Travel must be directly related to the program.

## NO. DAYS

Enter the estimated number of days of official travel.

## COLUMNS A, B & C

### PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel). Per diem should be based on the organization's per diem policy and should not exceed the maximum allowed by the State of Hawaii.

### AIR FARE-B

Enter the cost of air fare. First-class travel is not allowed.

### TRANSPORTATION-C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

### TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

## COLUMNS D.1 and D.2

Classify the total per diem in column A, the total air fare in column B and the total transportation cost in column C to the appropriate cost categories in column D.1 administration and column D.2 statewide activities. Refer to special instructions for completing form Budget Detail A, columns B.1 and B.2 for more detailed information in the classification of cost to the cost categories.

## COLUMN E, NON-FEDERAL FUND EXPENDITURES

Enter the planned expenditures of non-federal funds for intra-state travel. Leave column blank if no non-federal fund is in the grant.

## COLUMN F, PROGRAM INCOME FUND EXPENDITURES

Enter the planned expenditure of program income for intra-state travel. Leave column blank if no program income to be earned is projected for intra-state travel.

LINE ITEMS

TOTAL PER DIEM

Add the total per diem in column A.

TOTAL AIR FARE

Add the total airfare in column B.

TOTAL TRANSPORTATION

Add the total transportation costs in column C.

TOTAL

Enter column totals for A, B and C and the total travel (A+B+C), D, E, and F. If the purpose of the travel relates to two or more program services, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

Justification/Comments

Justify the need for intra-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program.

Forward the totals of columns D.1, D.2, E, and F to the corresponding columns B.1, B.2, C, and D in Budget Detail A, line 13.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL A-4  
TRAVEL - INTER-STATE**

I. IDENTIFYING INFORMATION											
A. NAME			C. ANNUAL PLAN NO.				E. ANNUAL PLAN PERIOD:			F. PAGE NO.	
B. PROGRAM			D. MOD. NO.				From: _____ To: _____			Page _____ of _____ Pages	
										E. NON-FEDERAL FUND EXPENDITURES	F. PROGRAM INCOME
NAME OF EMPLOYEE OR TITLE	DESTINATION	NO. DAYS	PER DIEM A	AIR FARE B	TRANSPORTATION C	TOTAL TRAVEL A+B+C	D. VIA EXPENDITURES		E. NON-FEDERAL FUND EXPENDITURES	F. PROGRAM INCOME	
							1. ADMINISTRATION	2. STATEWIDE ACTIVITIES			
1.						0.00					
2.						0.00					
3.						0.00					
4.						0.00					
5.						0.00					
6.						0.00					
7.						0.00					
TOTAL PER DIEM						0.00					
TOTAL AIR FARE						0.00					
TOTAL TRANSPORTATION						0.00					
TOTAL:						0.00	0.00	0.00	0.00	0.00	

JUSTIFICATION/COMMENTS:

INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-4  
TRAVEL-INTER-STATE

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Activities" as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-4

NAME OF EMPLOYEE OR TITLE

Enter name or position title for individual(s) who will be traveling.

DESTINATION

Enter the name of the city and state being visited (i.e. San Francisco, CA; Los Angeles, CA; Seattle, WA; etc.). Travel must be directly related to the program.

## NUMBER OF DAYS

Enter the estimated number of days of official travel.

## COLUMNS A, B, & C.

### PER DIEM-A

Enter the per diem amount requested (i.e., per diem rate multiplied by the number of days of travel.) Per diem should be based on the organization's out of state per diem policy and should not exceed the maximum allowed by the State of Hawaii.

### AIR FARE-B

Enter the cost of round trip air fare. First-class travel is not allowed.

### TRANSPORTATION-C

Enter the estimated cost of ground transportation based on the organization's ground transportation policy.

### TOTAL TRAVEL A+B+C

Add values entered in columns A, B, and C for each item listed.

### COLUMNS D.1 and D.2

Classify the total per diem in column A, the total air fare in column B and the total transportation cost in column C to the appropriate cost categories in columns D.1, administration, and D.2, statewide activities. Refer to special instructions for completing form Budget Detail A, columns B.1 and B.2 for more detailed information in the classification of cost to the cost categories.

### COLUMN E

Enter the planned expenditure of non-federal funds for inter-state travel. Leave column blank if no non-federal funds is in the grant.

### COLUMN F

Enter the planned expenditures of program income funds for inter-state travel. Leave column blank if no program income to be earned is projected for inter-state travel.

LINE ITEMS

TOTAL PER DIEM

Add the total per diem in column A.

TOTAL AIR FARE

Add the total air fare in column B.

TOTAL TRANSPORTATION

Add the total transportation cost in column C.

TOTAL

Enter column totals for columns A, B, C, total travel cost (A+B+C), D, E, and F. If the purpose of travel relates to two or more programs funds, costs for the per diem, air fare, and taxi/bus/car should be prorated in accordance with a cost allocation method approved by the State contracting agency.

JUSTIFICATION/COMMENTS

Justify the need for inter-state travel for the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional explanations. Attach additional sheets, if necessary.

Forward the totals of columns D.1, D.2, E, and F to the corresponding columns B.1, B.2, C, and D in Budget Detail A, line 14.



INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL A-5  
CONTRACTUAL SERVICES-SUBCONTRACTS

I. Identifying Information

A. Name

Enter the name of the operating entity.

B. Type of Program

Specify "Workforce Investment Activities" as indicated in the Budget Information Summary ( BIS ), box B, type of program.

C. Annual Plan Number

Enter the annual plan number assigned by the State Department of Labor and Industrial Relations. If unknown, leave blank. This number will not change for the duration of the grant.

D. Mod Number

Enter the modification number of the plan, if applicable.

E. Annual Plan Period

Enter the month, day and year of the start and end dates of the operational plan period.

F. Page Number

Identify each page number and enter the total number of pages comprising the Budget Detail A-5.

COLUMN ITEMS

NAME OF ORGANIZATION OR INDIVIDUAL

Enter the organization or individual you are contracting with. If the firm or individual is not known at the time of preparation, enter "UNKNOWN, to be selected".

## SERVICES PROVIDED

Identify the specific services(s) for which you are contracting with the organization or individual (e.g., payroll services, classroom training, etc).

## TOTAL BUDGETED, Column A

Column A is the sum of columns B.1+B.2+C+D

## COLUMNS B.1 and B.2

Classify the total budgeted amount for each subcontract in the Total Budgeted column to the appropriate cost categories in column B.1, administration, or B.2, statewide activities. Refer to special instructions for completing Budget Detail A, columns B.1 or B.2 for more detailed information in the classification of cost to the cost categories.

## COLUMN C

Enter the planned expenditure of non-federal funds for contractual services-subcontracts. Leave column blank if no non-federal fund is in the grant.

## COLUMN D

Enter the planned expenditure of program income funds for contractual services-subcontract. Leave column blank if no program income to be earned is projected for contractual services.

## LINE ITEMS

## TOTAL

Add the totals of columns A, B, C, and D and enter the sum of each column.

## JUSTIFICATION/COMMENTS

Justify the need for contractual services in the delivery of this service activity in terms of achieving goals and objectives of the program. Enter additional comments. Attach additional sheets, if necessary.

Forward the totals of columns B.1, B.2, C, and D to the corresponding columns B.1, B.2, C, and D in Budget Detail A, line 15.

WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE

i. Purpose

The Budget Detail Worksheet by Funding Source displays the amount of WIA funds available by cost categories and by funding source.

ii. Facsimile of Form

Refer to the following page.

Another form of format may be substituted if the same information is displayed.

iii. General Instructions

Follow the instructions in this section to complete the form.

**WORKFORCE INVESTMENT ACT  
BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

**I. Identifying Information**

**A. Program:** \_\_\_\_\_

**B. Subrecipient Name:** \_\_\_\_\_

**C. Annual Plan No:** \_\_\_\_\_

**D. Mod No.:** \_\_\_\_\_

**E. Annual Plan Period:**

**From:** \_\_\_\_\_

**To:** \_\_\_\_\_

**II. Breakout of WIA Funds By Funding Source**

A. FUNDING SOURCE	B. PROJ. WIA EXPENDITURES		C. TOTAL PROJECTED EXPENDITURES
	1. ADMINISTRATION	2. STATEWIDE ACTIVITIES	
New Allocation PY( )			0.00
Carry-over Funds PY( )			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**INSTRUCTIONS FOR COMPLETING THE BUDGET DETAIL B  
WORKSHEET BY FUNDING SOURCE**

- I. Identifying information as indicated in the Budget Information Summary (BIS) form, boxes A, B, C, D, and E.

Enter the name of the program, subrecipient, annual plan number, modification number, and annual plan period.

- II Breakout of WIA Funds by Funding Source

- A. Funding Source

Identify each funding source, e.g., New Allocation, PY( ) Carry-over PY ( ), etc.

- B. Projected WIA Expenditures, Columns B.1 or B.2

Classify the total budgeted amount for each funding source to the appropriate cost categories in column B.1 administration or B.2 statewide activities. Refer to Sec. 667.220(b) and (c) of the WIA administrative regulation for the definition of the cost of administration or Sec. 665.200 and 665.210 of the WIA regulation for the required and allowable statewide activities.

- C. Total Projected Expenditures

Enter the total amount of WIA funds available from each funding source. On the last column labeled "Total," enter the amount available (Col. B.1 or B.2).

The amount under each column shall be forwarded to the corresponding column in the Budget Information Summary (BIS), so that the carry-over amounts for administration B.1 or statewide activities B.2 shall be forwarded to column B of the BIS, lines a or b, respectively. The amount of the new allocation for column B.1 or B.2 shall be forwarded to column C of the BIS, lines a and b, respectively.